

DISCUSSION OF THE AMENDMENT

Independent Claim 1 is amended herein to include the limitations of previously pending dependent Claim 22. Independent Claim 1 is now drawn to a light-reflecting polycarbonate resin sheet having a light transmittance of less than 6%. Claims 1-4, 6-11, 15-21 and 23-28 are active in the present application. Claims 5, 12-14 and 22 are canceled claims.

Applicants submit the amendment to independent Claim 1 to include the limitations of previously pending dependent Claim 22 do not raise any new issues for consideration because the subject matter of present Claim 1 was already present in this case.

No new matter is added.

REMARKS/ARGUMENTS

Applicants thank the Office for indicating that an amendment to Claim 1 to include the limitations of Claim 22 would remove Hay (U.S. 2004/0043234) as prior art.

Independent Claim 1 is amended herein to include the subject matter of Claim 22. Applicants submit the amendment places all now-pending claims in condition for allowance because all of the rejections of the November 29, 2007 Office Action rely on Hay.

With regard to Saito (U.S. 20040198853), Applicants submit that this reference does not disclose that the prior art light reflecting polycarbonate resin foam must have a light transmittance of 6% or less.

Applicants submit that the amendment to independent Claim 1 places all now-pending claims in condition for allowance. Applicants request withdrawal of the rejection and the mailing of a Notice of Allowance acknowledging the patentability of the presently claimed subject matter.

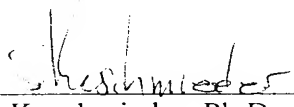
Respectfully submitted,

OBLON, SPIVAK, McCLELLAND,  
MAIER & NEUSTADT, P.C.  
Norman F. Oblon

Customer Number

**22850**

Tel: (703) 413-3000  
Fax: (703) 413 -2220  
(OSMMN 08/07)

  
Stefan U. Koschmieder, Ph.D.  
Registration No. 50,238